

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION  
CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT  
SECURITIES LLC,

Defendant.

Adv. Pro. No. 08-01789 (SMB)

SIPA LIQUIDATION

(Substantively Consolidated)

In re:

BERNARD L. MADOFF,

Debtor.

IRVING H. PICARD, Trustee for the Liquidation  
of Bernard L. Madoff Investment Securities LLC,

Plaintiff,

v.

TRINCASTER CORPORATION,

Defendant.

Adv. Pro. No. 11-02731 (SMB)

**CERTIFICATION TO COURT OF APPEALS BY ALL PARTIES<sup>1</sup>**

A notice of appeal having been filed in the above-styled matter on March 16, 2017 (ECF No. 91), Irving H. Picard (the “Trustee”), as trustee of the substantively consolidated liquidation proceeding of Bernard L. Madoff Investment Securities LLC (“BLMIS”), under the Securities Investor Protection Act (“SIPA”), 15 U.S.C. §§ 78aaa, *et seq.*, and the estate of Bernard L. Madoff, individually, and Trincaster Corporation,<sup>2</sup> who are the appellant and the appellee,

<sup>1</sup> This certification complies with Official Bankruptcy Form 424.

<sup>2</sup> The defendant’s name is misspelled as “Trincaster Corporation” in the Complaint.

hereby certify to the court under 28 U.S.C. § 158(d)(2)(A) that a circumstance specified in 28 U.S.C. § 158(d)(2) exists as stated below.

Leave to appeal in this matter:

- ☐ is required under 28 U.S.C. § 158(a)  
☒ is not required under 28 U.S.C. § 158(a)

This certification arises in an appeal from a final judgment, order, or decree of the United States Bankruptcy Court for the Southern District of New York entered on March 3, 2017 (ECF No. 90).

An immediate appeal from the judgment, order, or decree may materially advance the progress of the case or proceeding in which the appeal is taken. *See* 28 U.S.C. § 158(d)(2)(A)(iii).

SIGNED: April 4, 2017  
New York, New York

By: /s/ Howard L. Simon  
**Windels Marx Lane & Mittendorf, LLP**  
156 West 56th Street  
New York, New York 10019  
Tel: (212) 237-1000  
Fax: (212) 262-1215  
Howard L. Simon (hsimon@windelsmarx.com)  
Kim M. Longo (klongo@windelsmarx.com)  
Antonio J. Casas (acasas@windelsmarx.com)

*Special Counsel to Irving H. Picard, Trustee  
for the Substantively Consolidated SIPA  
Liquidation of Bernard L. Madoff Investment  
Securities LLC and the Estate of Bernard L.  
Madoff*

By: /s/ Richard Levin  
**Jenner & Block LLP**  
919 Third Avenue, 38th Floor  
New York, New York 10022  
Tel: (212) 891-1600  
Fax: (212) 891-1699  
Richard Levin (rlevin@jenner.com)  
*Attorneys for Appellee Trincastar  
Corporation*